

December 7, 2006

Federal Election Commission Reports Analysis Division 999 E Street, N.W. Washington, DC 20463

RE: FEC ID #C00165589

Huntington BancShares Inc. Political Action Committee (HBI-PAC)

To Whom It May Concern:

The 2006 Amended Reports are being filed to disclose voided contributions to federal and non-federal committees that were not disclosed on the original reports filed. The vendor who handles the preparation and filing of the reports was not including the voided checks in our filings. Moving forward, the voided contributions will be included on the FEC report for the time period in which the negative entry is recorded.

Sincerely,

Denise Thompson Treasurer